IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 51 OF 1997.

The Commissioner of Income-tax. ..Applicant.
vs.
Shri S.V. Mhatre & ors. ..Respondents

Shri Parag Vyas with Ashok Kotangale and A.S. Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 66 OF 1997

The Commissioner of Income tax .. Applicant.
vs.
Devichandsa Dhullichansa Family Trust. .. Respondents.

Shri Parag Vyas with Shri Ashok Kotangale and A.S. Rao for the applicant.

Shri Pramod Vaidya i/b S.N.Inamdar for the respondent.

AND

INCOME TAX REFERENCE NO.68 OF 1997.

The Commissioner of Income Tax. .. Aplicant.
vs.
M/s Amity Agrovet Industries P.Ltd.. ..Respondent./

Shri Parag Vyas with Shri Ashok Kotangale and A.S. Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 69 OF 1997

The Commissioner of Income Tax. ..Applicant.
vs.
M/s Jay Ambe Supari Centre. ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S. Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 72 OF 1997.

The Commissioner of Income-tax. ..Applicant.
vs.
Dr.A.M.Gokhale. ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S. Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 82 OF 1997.

The Commissioner of Income-tax. ..Applicant.
vs.
National Garage P.Ltd. ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S. Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 89 OF 1997.

The Commissioner of Income-tax. ..Applicant.
vs.
Shri Ramkrishna Bajaj ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S. Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 130 OF 1997.

The Commissioner of Income-tax. ..Applicant.
vs.
The Trustees of Sir Jamsetji Jeejeebhoy Charity Fund. ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S. Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 146 OF 1997.

The Commissioner of Income-tax. ..Applicant.
vs.
M/s Vegetable Vitamin food Co. P.Ltd. ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S.
Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 168 OF 1997.

The Commissioner of Income-tax. ..Applicant.
vs.
M/s International Data
Management P.Ltd. ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S.
Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 210 OF 1997

The Commissioner of Income-tax. ..Applicant.
vs.
M/s Sanghi Motors P.Ltd. ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S.
Rao for the Applicant.

AND

INCOME TAX REFERENCE NO. 236 OF 1997.

The Commissioner of Income-tax. ..Applicant.
vs.
Shri Atul Kamath ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S.
Rao for the applicant.

AND

INCOME TAX REFERENCE NO.244 OF 1997.

The Commissioner of Income-tax. ..Applicant.
vs.
Shri Saeed-Al-Rafaie. ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S.
Rao for the applicant.

AND
INCOME TAX REFERENCE NO.249 OF 1997.

The Commissioner of Income-tax. ..Applicant.

vs.

M/s B.P. (India Agencies) Ltd. ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S. Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 295 OF 1997.

The Commissioner of Income-tax. ..Applicant.

vs.

Padamshi Meghji ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S. Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 309 OF 1997.

The Commissioner of Income-tax. ..Applicant.

vs.

Shri Jitrendra J. Modi ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S. Rao for the applicant.

AND

INCOME TAX REFERENCE NO. 324 OF 1997.

The Commissioner of Income-tax. ..Applicant.

vs.

All India Reporter Ltd. ..Respondent.

Shri Parag Vyas with Shri Ashok Kotangale and A.S. Rao for the applicant.

CORAM : V.C.DAGA AND J.P. DEVADHAR, JJ.

DATED : 17.10.2005.

P.C. :

. For the reasons recorded by us in our judgment dated 1st July 2005 passed in Income Tax Reference No.397 of 1988 (**C.I.T. vs. M/s Pithwa Engg.Works**), wherein we have relied upon decision of

this Court in the case of **C.I.T. vs. Camco Colour Co.** (2002) 254 ITR 565, we do not think it necessary to answer the references made to this Court having negligible tax effect. Accordingly, all the references stand returned unanswered with no order as to costs.

(J.P.DEVADHAR, J.) **(V.C.DAGA, J.)**